

**265—12.3 (16) Compliance manual.** The Low Income Housing Tax Credit Program Compliance Monitoring Manual, dated January 31, 2009, is incorporated by reference pursuant to Iowa Code section 17A.6 and 265—subrules 17.4(2) and 17.12(2).

[**ARC 7700B**, IAB 4/8/09, effective 3/19/09; **ARC 7891B**, IAB 7/1/09, effective 8/5/09]